

## WHAT IS CLAIMED IS:

1. An acoustic panel comprising first and second walls between which a sound absorber is disposed, wherein the first wall presents on an inside face facing towards the sound absorber, a plate of viscoelastic material, and also a backing plate carrying spacer elements that are distributed in at least one dimension and that create an air gap between the absorber and the backing plate.
2. An acoustic panel according to claim 1, wherein the spacer elements form a two-dimensional array.
3. An acoustic panel according to claim 1, wherein said array comprises a grid, a honeycomb, or embossing.
4. An acoustic panel according to claim 3, wherein the grid, the honeycomb, or the embossing constitutes a net with the sound absorber being placed inside the net.
5. An acoustic panel according to claim 2, wherein the array comprises studs distributed in said two dimensions.
6. An acoustic panel according to claim 2, including a self-adhesive film carrying said array, said film being stuck onto the sound absorber, in particular onto packaging of the sound absorber.
7. An acoustic panel according to claim 1, wherein said spacer elements are reinforcing elements secured to the backing plate.
8. An acoustic panel according to claim 7, wherein said reinforcing elements are embossing, in the form of optionally parallel ribs, a honeycomb, studs, or bosses.